

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

M S D of New Durham Township (4860)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$98,154	\$113,107	\$138,430	n/a	41%	22%
	11100 Regular Programs; Elementary	\$884,190	\$1,188,195	\$1,211,915	\$1,507,606	71%	27%	24%
	11200 Regular Programs; Middle/Junior High	\$159,604	\$255,111	\$304,801	\$372,657	133%	46%	22%
	11300 Regular Programs; High School	\$756,366	\$852,461	\$840,383	\$1,034,833	37%	21%	23%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$7,325	\$0	\$0	n/a	-100%	n/a
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$15,300	\$29,878	n/a	n/a	95%
	12900 Other Special Programs	\$8,431	\$0	\$0	\$0	-100%	n/a	n/a
	14100 Summer School Programs; Elementary	\$16,491	\$4,372	\$2,203	\$1,436	-91%	-67%	-35%
	14300 Summer School Programs; High School	\$14,842	\$10,405	\$14,965	\$14,063	-5%	35%	-6%
	16100 Remediation Testing	\$9,680	\$32,553	\$36,490	\$36,480	277%	12%	0%
	16200 Preventive Remediation	\$2,890	\$3,770	\$4,700	\$11,216	288%	198%	139%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$57,515	\$0	\$886	\$1,342	-98%	n/a	51%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$92,322	\$87,261	\$122,543	\$113,500	23%	30%	-7%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$156,538	\$366,687	\$265,562	\$189,283	21%	-48%	-29%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$27,245	\$0	\$0	\$188,515	> 500%	n/a	n/a
	22220 Library/Media Services; School Library	\$95,709	\$65,364	\$51,423	\$48,930	-49%	-25%	-5%
	22230 Library/Media Services; Audiovisual	\$65	\$0	\$0	\$0	-100%	n/a	n/a
	22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$0	\$77,060	\$0	n/a	n/a	-100%
	22290 Library/Media Services; Other Educational Media Services	\$2,895	\$0	\$0	\$0	-100%	n/a	n/a
	24100 Office of The Principal	\$212,180	\$220,366	\$312,056	\$384,021	81%	74%	23%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$41,122	\$112,747	\$82,131	\$100,824	145%	-11%	23%
	26497 2007 Account Code - Teachers Retirement Fund	\$24,447	\$73,682	\$99,800	\$54,486	123%	-26%	-45%
	60500 Debt Services; Nonprogramed Charges; Debt Service TBR ; Transfers ECA Only	\$0	\$0	\$9,676	\$13,951	n/a	n/a	44%
Student Academic Achievement Total		\$2,562,533	\$3,378,452	\$3,565,001	\$4,241,450	66%	26%	19%
Student Instructional Support								
	21130 Attendance and Social Work Services; Social Work Services	\$21,477	\$38,375	\$40,368	\$46,495	116%	21%	15%
	21220 Guidance Services; Counseling Services	\$34,243	\$58,186	\$61,269	\$79,374	132%	36%	30%
	21230 Guidance Services; Appraisal Services	\$905	\$0	\$0	\$1,000	10%	n/a	n/a
	21340 Health Services; Nurse Services	\$26,317	\$37,305	\$39,745	\$48,926	86%	31%	23%
	22110 Improvement of Instruction; Service Area Direction	\$0	\$1,982	\$0	\$0	n/a	-100%	n/a
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$1,060	\$7,700	\$15,048	\$5,226	393%	-32%	-65%
	22130 Improvement of Instruction; Instructional Staff Training	\$16,824	\$25,396	\$30,911	\$27,111	61%	7%	-12%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$7,500	\$0	\$1,000	n/a	-87%	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$14,398	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$0	\$0	\$0	\$10,054	n/a	n/a	n/a
	23120 Board of Education; Service Area Assistants	\$6,000	\$48,842	\$53,508	\$22,866	281%	-53%	-57%
	23190 Board of Education; Other Governing Body Services	\$6,275	\$3,685	\$3,910	\$4,890	-22%	33%	25%
	23210 Executive Administration; Office of The Superintendent	\$112,626	\$154,050	\$106,521	\$111,651	-1%	-28%	5%
	25750 Personnel Services; Health Services	\$268,626	\$616,414	\$597,327	\$323,083	20%	-48%	-46%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$575	\$1,338	\$1,369	n/a	138%	2%
Student Instructional Support Total		\$494,352	\$1,000,009	\$949,946	\$697,441	41%	-30%	-27%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$19,819	\$27,070	\$18,283	\$19,383	-2%	-28%	6%
	23160 Board of Education; Promotion Expenses	\$0	\$882	\$1,984	\$2,162	n/a	145%	9%
	25150 Fiscal Services; Payroll Services	\$0	\$0	\$0	\$16,966	n/a	n/a	n/a
	25160 Fiscal Services; Financial Accounting	\$900	\$1,000	\$1,000	\$18,056	> 500%	> 500%	> 500%
	25191 Other Fiscal Services; Refund of Revenue	\$813	\$0	\$10	\$0	-100%	n/a	-100%
	25195 Other Fiscal Services; Bank Account Service Charge	\$63	\$0	\$0	\$0	-100%	n/a	n/a
	25910 Judgments	\$0	\$0	\$7,147	\$0	n/a	n/a	-100%
	25920 Ditch Assessments	\$0	\$22	\$1	\$11	n/a	-49%	> 500%
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$0	\$0	\$0	\$17,733	n/a	n/a	n/a
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$272,264	\$501,879	\$533,715	\$581,617	114%	16%	9%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$17,381	\$6,387	\$13,017	\$12,137	-30%	90%	-7%

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	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$35,567	\$107,897	\$119,560	\$116,085	226%	8%	-3%
	26499 2007 Account Code - Other	\$18,945	\$40,631	\$54,652	\$29,407	55%	-28%	-46%
	26600 Operation and Maintenance of Plant Services; Security Services	\$35,599	\$0	\$0	\$0	-100%	n/a	n/a
	26700 Operation and Maintenance of Plant Services; Insurance	\$13,047	\$67,492	\$39,131	\$45,009	245%	-33%	15%
	27010 Student Transportation; Service Area Direction	-\$9,792	\$0	\$0	\$0	n/a	n/a	n/a
	27100 Student Transportation; Vehicle Operation	\$87,271	\$129,741	\$140,207	\$147,644	69%	14%	5%
	27200 Student Transportation; Monitoring Services	\$2,563	\$12,777	\$14,450	\$20,727	> 500%	62%	43%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$54,631	\$93,369	\$81,344	\$87,022	59%	-7%	7%
	27400 Student Transportation; Purchase of School Buses	\$0	\$64,717	\$60,485	\$142,505	n/a	120%	136%
	27500 Student Transportation; Insurance on Buses	\$6,084	\$0	\$0	\$0	-100%	n/a	n/a
	27700 Student Transportation; Contracted Transportation Services	\$11	\$0	\$0	\$0	-100%	n/a	n/a
	27900 Student Transportation; Other Student Transportation Services	\$12,682	\$18,022	\$15,040	\$15,456	22%	-14%	3%
	31200 Food Services Operations; Food Preparation and Dispensing	\$156,578	\$237,203	\$258,479	\$199,331	27%	-16%	-23%
	31400 Food Services Operations; Food Purchases	\$0	\$0	\$0	\$80,138	n/a	n/a	n/a
	33100 Community Service Operations; Direction of Community Services	\$0	\$621	\$450	\$484	n/a	-22%	8%
	33200 Community Recreation	\$70,848	\$96,175	\$99,121	\$26,222	-63%	-73%	-74%
	33400 Athletic Coaches	\$0	\$345	\$56	\$86,575	n/a	> 500%	> 500%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$233,651	\$35,442	\$27,793	\$55,525	-76%	57%	100%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$13,262	\$38,235	\$46,507	\$76,769	479%	101%	65%
Overhead and Operational Total		\$1,042,189	\$1,479,905	\$1,532,433	\$1,796,963	72%	21%	17%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$37,915	\$62,288	\$2,146	\$234	-99%	-100%	-89%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$11,900	\$24,595	\$11,965	n/a	1%	-51%
	43000 Facilities Acquisition and Construction; Professional Services	\$15,638	\$114,443	\$86,507	\$85,485	447%	-25%	-1%
	45100 Building Acquisition, Construction and Improvements	\$0	\$20,016	\$81,927	\$62,207	n/a	211%	-24%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$25,697	\$61,666	\$77,377	\$46,201	80%	-25%	-40%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$0	\$17,734	\$14,149	n/a	n/a	-20%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$0	\$0	\$65,407	n/a	n/a	n/a
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$31,967	\$14,336	\$0	n/a	-100%	-100%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$39,819	\$35,838	n/a	n/a	-10%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$0	\$936,996	\$970,800	\$979,800	n/a	5%	1%
	54200 2007 Account Code - Common School Fund	\$0	\$26,588	\$37,757	\$17,273	n/a	-35%	-54%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$17,189	n/a	n/a	n/a
Nonoperational Total		\$79,249	\$1,265,864	\$1,352,998	\$1,335,747	> 500%	6%	-1%
prorated								
	26492 2007 Account Code - Social Security	\$197,608	\$244,782	\$251,002	\$125,105	-37%	-49%	-50%
	26493 2007 Account Code - Workmen's Compensation	\$15,458	\$30,222	\$18,147	\$8,716	-44%	-71%	-52%
	26494 2007 Account Code - Group Insurance	\$35,599	\$11,654	\$12,030	\$5,893	-83%	-49%	-51%
	26496 2007 Account Code - Unemployment Compensation	\$77	\$223	\$101	\$417	442%	87%	314%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$1,019,560	\$33,181	\$9,716	n/a	-99%	-71%
prorated Total		\$248,742	\$1,306,441	\$314,462	\$149,848	-40%	-89%	-52%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$2,759,744	\$4,601,904	\$3,809,030	\$4,355,562	58%	-5%	14%	62.3%	54.6%	49.4%	53.0%
Student Instructional Support	\$512,304	\$1,027,333	\$971,820	\$709,560	39%	-31%	-27%	11.6%	12.2%	12.6%	8.6%
Overhead and Operational	\$1,075,769	\$1,535,570	\$1,580,992	\$1,820,579	69%	19%	15%	24.3%	18.2%	20.5%	22.1%
Nonoperational	\$79,249	\$1,265,864	\$1,352,998	\$1,335,747	> 500%	6%	-1%	1.8%	15.0%	17.5%	16.2%
Grand Total	\$4,427,066	\$8,430,671	\$7,714,839	\$8,221,449	86%	-2%	7%				

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
		FY1998	FY2006	FY2007	FY2008			
	Student Instructional Expenditures (Academic Achievement plus Support)	73.9%	66.8%	62.0%	61.6%			